

Your ref:
Our ref: G169/1
Date: 06 August 2010
Direct Email: italy@giambronelaw.co.uk



Head Office
Via Pignatelli Aragona 82
90142 Palermo

Tel: +39 091 7434 778
UK: +44 870 111 2158

Fax: +39 091 611 0952

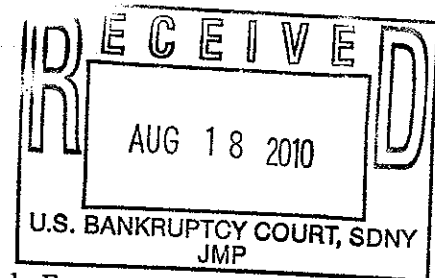
www.giambronelaw.co.uk

The Chamber of Honorable
James M. Peck
One Bowling Green
New York
New York 10004
Courtroom 601

Weil Gotshal & Manges LLP
Attn: Shai Waisman, Esq.
767 Fifth Avenue
New York
New York 10153

The Office of United States Trustee
For the Southern District of New York
Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq.,
Brian Masumoto, Esq., Linda Riffkin, Esq., Tracy Hope, Esq.
33 Whitehall Street
21st Floor
New York
New York 10004

Milbank, Tweed, Hadley & McCloy LLP
Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.
1 Chase Manhattan Plaza
New York
New York 10005



CREDITOR OPPOSITION TO DISALLOWANCE OF CLAIMS N. 24233 AND N. 24234
VS. LEHMAN BROTHERS HOLDING INC., et al.

We write in the interest and behalf of our Client Ms Ilaria Ghiretti with reference to the above subject.

We have in fact received on 26.08.2010 the enclosed disallowance notice (*Sub C*) of the Claim N. 24233 and Claim N. 24234 on the basis of insufficient documentation claims.

The reason why we have not submitted the related documentation at the moment of submitting the claim online and to support the above mentioned claims was that the online forms did not specify precisely what document was requested as necessary and calling the Court call center, we have been advised to submit the form and that the documentation could be submitted at a later stage.

Therefore, in order to integrate and support the mentioned Claims, please find enclosed:

- Copy of the Client ID (*Sub A*)
- Copy of the Acknowledgement of Receipt of Proof of Claim (*Sub B*)
- Copy of Disallowance Notice (*Sub C*)
- Copy of LBH and bank documentation to support the related Claims (*Sub D*)

We rest at your disposal should you request further clarification and we would like to receive in response to this mail the instructions to attend the hearing of the 1st September 2010 telephonically.

We look forward to hearing from you and we also take this opportunity to send kind regards.

A handwritten signature in black ink, appearing to be 'SG', is written over the name 'Studio Legale Giambrone'.

Studio Legale Giambrone